



JUN 03 '08

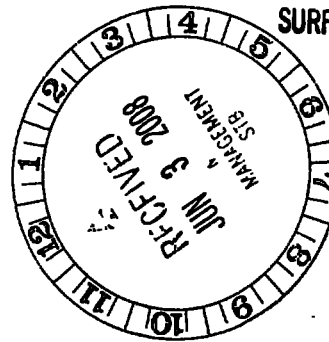
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**Equipment Finance**

PO Box 230789  
Portland, OR 97281-0789

June 2, 2008

Vernon A. Williams, Secretary  
Surface Transportation Board  
395 E Street SW  
Washington, DC 20423-0001



SURFACE TRANSPORTATION BOARD

Re: ISG Resources, Inc. 101-0002533-010

Dear Secretary:

Enclosed are two originals of the document described below, to be recorded pursuant to Section 11303 of Title 49 of the U.S. Code.

The names and addresses of the parties to the documents are as follows:

Lessor/Secured Party: US Bancorp Equipment Finance Inc.  
As Successor- in- interest to Cargill Leasing Corporation  
1310 Madrid St Ste 106  
Marshall MN 56258

Lessee/Debtor: JTM Industries Inc.  
NKA ISG Resources, Inc.  
1000 Cobb Place Blvd Suite 400  
Kennesaw GA 30144

A short summary of the document to appear in the index follows:

Full Payoff of the Equipment listed on the Lease Document between US Bancorp Equipment Finance Inc. (Successor in interest to Cargill Leasing Corp) Lessor/Secured Party and JTM Industries Inc.(NKA ISG Resources, Inc.) as Lessee/Debtor dated 9/18/93 covering the equipment described below:

Sixteen(16) USED EXCEL RAILCAR CORPORATION 3800 CUBIC FOOT PRESSURE DIFFERENTIAL RAIL CAR-REPORTING MARK= JTMX 10022-10037, inclusive

Please file this Full Release as a secondary document under Recordation Number 19988 and return the original to:

US Bancorp Equipment Finance Inc.  
As Successor-in -interest to Cargill Leasing Corporation  
1310 Madrid St Ste 106  
Marshall MN 56258

A check covering the filing fee of \$35.00 is enclosed.

Sincerely,

Holly Hoffman  
Collateral Specialist  
(800) 253-3468 ext.3611  
Enclosure(s)

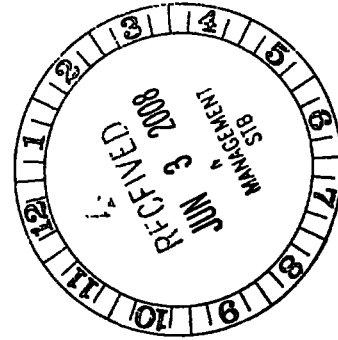


**Equipment Finance**

**PO Box 230789  
Portland, OR 97281-0789**

June 2, 2008

Vernon A. Williams, Secretary  
Surface Transportation Board  
395 E Street SW  
Washington, DC 20423-0001



Re: ISG Resources, Inc. 101-0002533-010

Dear Secretary:

Enclosed for recording with the Surface Transportation Board is a Bill of Sale dated June 2, 2008 between the following parties and railroad equipment:

**Seller:** U.S. Bancorp Equipment Finance Inc.  
As Successor-in-interest to Cargill Leasing Corporation  
1310 Madrid St Ste 106  
Marshall MN 56258

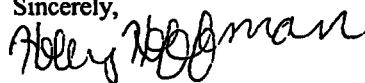
**Buyer:** JTM Industries Inc.  
NKA ISG Resources  
1000 Cobb Place Blvd Suite 400  
Kennesaw GA 30144

The equipment included in this transaction is as follows:

Sixteen(16) USED EXCEL RAILCAR CORPORATION 3800 CUBIC FOOT PRESSURE DIFFERENTIAL RAIL  
CAR-REPORTING MARK= JTMX 10022-10037, inclusive

Please record this document as a primary agent.

A check covering the filing fee of \$35.00 is enclosed.

Sincerely,  


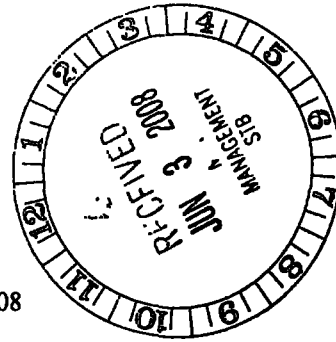
Holly Hoffman  
Collateral Specialist  
(800) 253-3468 ext.3611  
Enclosure(s)



**Equipment Finance, Inc.**  
1310 Madrid St Suite #103  
Marshall MN 56258

ISG Resources, Inc.  
1000 Cobb Place Blvd Suite 400  
Kennesaw GA 30144

June 2, 2008



Re: Contract #101-0002533-010

To Whom It May Concern:

U.S. Bancorp Equipment Finance, Inc. (As successor-in-interest to Cargill Leasing Corporation (seller" or "us") is in receipt of the full payoff amount and hereby releases, transfers and assigns to you all our right, title and interest in and to the following property which was the subject of your lease with us (the "Equipment"), which you have possessed and used (and thus are familiar with its operation and condition):

Sixteen(16) USED EXCEL RAILCAR CORPORATION 3800 CUBIC FOOT PRESSURE DIFFERENTIAL RAIL CAR-  
REPORTING MARK= JTMX 10022-10037, inclusive

TOGETHER WITH ALL PARTS, ADDITIONS, ACCESSIONS AND ACCESSORIES INCORPORATED THEREIN OR  
AFFIXED OR ATTACHED THERETO.

This is your Bill of Sale, so please keep it with your records for the Equipment. If at some point in the future you request that we re-provide this Bill of Sale or the enclosed release document(s), we will charge a fee of \$50.00.

THE EQUIPMENT TRANSFERRED HEREBY IS TRANSFERRED "AS IS" AND "WHERE IS". SELLER MAKES NO EXPRESS OR IMPLIED WARRANTIES OR REPRESENTATIONS OF ANY KIND WHATSOEVER IN REGARD TO THE EQUIPMENT. SELLER HEREBY DISCLAIMS ANY AND ALL REPRESENTATIONS AND WARRANTIES IN REGARD TO THE EQUIPMENT, INCLUDING, WITHOUT LIMITATION, THOSE OF MERCHANTABILITY OR FITNESS FOR USE OR FITNESS FOR ANY PARTICULAR USE, OR OF QUALITY, DESIGN, CONDITION, CAPACITY, SUITABILITY OR PERFORMANCE. As the new owner, you are responsible from now on for all sales, property, and any other taxes on the Equipment.

U.S. Bancorp Equipment Finance, Inc. has assigned its rights (but not its obligations) regarding the sale of the Property herein to USBEF Exchange Co. as part of an IRC Section 1031 exchange. This assignment has no effect on your ownership, rights or obligations hereunder.

It has been our pleasure to serve you throughout the term of our finance agreement. We sincerely hope you will consider U.S. Bancorp Equipment Finance, Inc. again in the future when the need for equipment financing arises.

Sincerely,

Holly Hoffman  
Collateral Specialist  
(800) 253-3468 x 3611

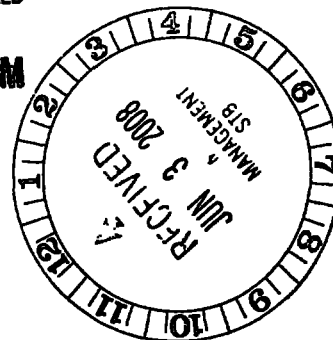
Enclosure(s)

RECORDATION NO. 19988-A FILED

JUN 03 '08

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SURFACE TRANSPORTATION BOARD



Equipment Finance

PO Box 230789  
Portland, OR 97281-0789

## Release

KNOW ALL MEN BY THESE PRESENTS: U.S. Bancorp Equipment Finance, Inc. (as successor-in-interest to Cargill Leasing Corporation) hereby releases all of its right, title and interest in and to, the locomotives/railcars more specifically described as follows:

Sixteen(16) USED EXCEL RAILCAR CORPORATION 3800 CUBIC FOOT PRESSURE DIFFERENTIAL RAIL CAR-REPORTING MARK= JTMX 10022-10037, inclusive

The primary document(s), to which this full release relates, are between US Bancorp Equipment Finance, Inc. (as successor-in-interest to Cargill Leasing Corporation) Lessor/Secured Party) and JTM Industries Inc. (NKA ISG Resources, Inc.) (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Number(s) 19988.

IN WITNESS WHEREOF, U.S. Bancorp Equipment Finance, Inc. (successor in interest to Cargill Leasing Corporation) has hereunto set its name, by its proper office thereunto duly authorized, this 2nd day of June 2008.

U.S. Bancorp Equipment Finance, Inc.  
As Successor-in-interest to Cargill Leasing Corporation

By:

Heather Holmgren  
Heather Holmgren, Collateral Manager

STATE OF MINNESOTA            )  
  )ss.

County of Lyon                 )

On this 2nd day of June 2008, personally appeared Heather Holmgren, to me personally known, who, being duly sworn, did say that she is the Collateral Manager of U.S. Bancorp Equipment Finance, Inc., and that said instrument was signed by authority of its board of directors, and she acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

Amy Lynn St Pierre  
Notary Public of Minnesota

